IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF WEST VIRGINIA BLUEFIELD

GRANT THORNTON, LLP,

Plaintiff,

v. CIVIL ACTION NO. 1:00-0655

FEDERAL DEPOSIT INSURANCE CORPORATION,

Defendant;

and

FEDERAL DEPOSIT INSURANCE CORPORATION,

Plaintiff,

v. CIVIL ACTION NO. 1:03-2129

GRANT THORNTON, LLP,

Defendant;

and

GARY ELLIS,

Plaintiff,

v. CIVIL ACTION NO. 1:04-0043

GRANT THORNTON, LLP,

Defendant.

MEMORANDUM OPINION

By Order entered September 29, 2005, the court denied Grant Thornton's Motion to Exclude Exhibits and Testimony Relating to Valuation Reports Prepared by the FDIC's Expert, Peter McMullin. In doing so, the court considered the submissions of both parties

and concluded that the FDIC had complied with its discovery obligations.

The Clerk is directed to send a copy of this Memorandum Opinion to counsel of record.

IT IS SO ORDERED this 14th day of March, 2007.

ENTER:

David A. Faber

Chief Judge